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SURFACE TRANSPORTATION BOARD

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OF COUNSEL URBAN A. LESTER

June 26, 2006

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Car Leasing Agreement and Rider No. 027, dated as of June 5, 2006, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor:

General Electric Railcar Services Corporation

161 North Clark Street Chicago, IL 60601

Lessee:

Citgo Petroleum Corporation and Citgo Asphalt

and Refining Company 1293 Eldridge Parkway Houston, TX 77077 Mr. Vernon A. Williams June 26, 2006 Page 2

A description of the railroad equipment covered by the enclosed document is:

43 railcars within the series RTMX 2169 – RTMX 13632 (16 cars) and NATX 76025 – NATX 78422 (27 cars) as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Car Leasing Agreement and Rider No. 027.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

## **MEMORANDUM OF** CAR LEASING AGREEMENT AND RIDER NO. 027

This Memorandum of Car Leasing Agreement and Rider No. 027 is made and entered by and between General Electric Railcar Services Corporation (hereinafter referred to as "Lessor") and Citgo Petroleum Corporation and Citgo Asphalt and Refining Company, (hereinafter referred to as "Lessee"), respecting that certain Car Leasing Agreement No. 5392-83 dated September 1, 1997 by and between Lyondell-Citgo Refining Company Ltd. and Lessor (as supplemented, the "Master Lease") and that certain Rider No. 027, executed as of June 5, 2006. between Lessor and Lessee (the "Rider").

Pursuant to the provisions of the Master Lease and the Rider, Lessor and Lessee hereby affirm and acknowledge that:

- 1. For good and valuable consideration, Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor certain railroad equipment bearing reporting marks and road numbers as listed on Exhibit A attached hereto, subject to the terms of the Master Lease and Rider.
- Lessor and Lessee further acknowledge and affirm that this Memorandum of Car Leasing Agreement and Rider No. 027, is not a summary of the Master Lease and the Rider nor a complete recitation of the terms and provisions thereof. Accordingly, Lessor and Lessee hereby agree that in the event of a conflict between this Memorandum of Car Leasing Agreement and Rider No. 027 and the provisions of the Master Lease and the Rider, the provisions of the Master Lease and the Rider shall control.
- 3. This Memorandum of Car Leasing Agreement and Rider No. 027, is prepared only for the public record and is being recorded with the Surface Transportation Board pursuant to 49 U.S.C. Section 11301(a) and with the Register General of Canada pursuant to Section 105 of the Canada Transportation Act (Canada).

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[signature page follows]

SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, each of the parties hereto, pursuant to due corporate or limited partnership authority, has caused this Memorandum of Car Leasing Agreement and Rider No. 027, to be duly executed in its corporate or limited partnership name by its officers or partners, thereunto duly authorized, all as of June 5, 2006.

LESSOR:

GENERAL ELECTRIC RAILCAR
SERVICES CORPORATION

By:

| Mark Stelly | Name: Tom Horton |
| Title: V. a Prosident | Title: Rail Equipment Manager

CITGO Asphalt and Refining Company

| STATE OF LUNOIS   |
|---|
| COUNTY OF COOK SS:  |
| On this day of well, 2005, before me personally appeared that he/she is well and of General Electric Railcar Services Corporation, that said instrument was signed on behalf of said corporation by authority of its board of directors or equivalent governing body, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation. |
| A All   |
| Motary Public   |
| My Commission Expires:  |
| OFFICIAL SEAL JEANNE A NELSON NOTARY PUBLIC - STATE OF ILLINOIS MY COMMISSION EXPIRES:02/20/10  |

| STATE OF Texas   |   |
|--|---|
| COUNTY OF Harris   | SS:   |
| On this 15th day of June to n  | , 2006, before me personally appeared ne personally known, who being duly sworn, stated CITGO Petroleum Corporation, that said instrument |
| that he is Kail Equipment Mgr. of  | CITGO Petroleum Corporation, that said instrument   |
| was signed on behalf of said corporation   | by authority of its board of directors or equivalent that the execution of the foregoing instrument was the                               |
| free act and deed of said corporation.   | that the execution of the foregoing institution was the   |
| CAUSIO CAUSIO  |   |
| JEANA M. CALLEJO Notery Public, State of Texas My Commission Expires December 27, 2006 | Novery Public Calling   |

| STATE OF TEXAS  |
|---|
| COUNTY OF Harris  |
| On this 15th day of 100, 2006, before me personally appeared that he is 54ply ann 101st Mg. of CITGO Asphalt and Refining Company, that said instrument was signed on behalf of said corporation by authority of its board of directors of equivalent governing body, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation. |
| JEANA M. CALLEJO Notary Public, State of Texas My Commission Expires December 27, 2006  Notary Public  Notary Public  |

My Commission Expires: Dec. 27, 2006

## **EXHIBIT A**

| Unit Count | Car Mark | Car Number | Car Type                    | <u>Manufacturer</u>  |
|------------|----------|------------|-----------------------------|----------------------|
| 1          | RTMX     | 2169       | EC/ITANK 22000-24499 GAL    | RICHMOND TANK CAR    |
| 2          | RTMX     | 2173       | EC/ITANK 22000-24499 GAL    | RICHMOND TANK CAR    |
| 3          | RTMX     | 2208       | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 4          | RTMX     | 2217       | EC/ITANK 22000-24499 GAL    | RICHMOND TANK CAR    |
| 5          | RTMX     | 2261       | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 6          | RTMX     | 2350       | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 7          | RTMX     | 2369       | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 8          | RTMX     | 2379       | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 9          | RTMX     | 12135      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 10         | RTMX     | 12162      | EC/ITANK 22000-24499 GAL    | RICHMOND TANK CAR    |
| 11         | RTMX     | 12805      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 12         | RTMX     | 12820      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 13         | RTMX     | 12836      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 14         | RTMX     | 13166      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 15         | RTMX     | 13332      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 16         | RTMX     | 13632      | EC/ITANK 22000-24499 GAL    | RICHMOND TANK CAR    |
| 17         | NATX     | 76025      | EC / I TANK 22000-24499 GAL | NACCO                |
| 18         | NATX     | 76565      | EC/ITANK 22000-24499 GAL    | NACCO                |
| 19         | NATX     | 76602      | EC / I TANK 22000-24499 GAL | NACCO                |
| 20         | NATX     | 76634      | EC / I TANK 22000-24499 GAL | NACCO                |
| 21         | NATX     | 76686      | EC / I TANK 22000-24499 GAL | NACCO                |
| 22         | NATX     | 76695      | EC / I TANK 22000-24499 GAL | NACCO                |
| 23         | NATX     | 76709      | EC / I TANK 22000-24499 GAL | NACCO                |
| 24         | NATX     | 76713      | EC / I TANK 22000-24499 GAL | NACCO                |
| 25         | NATX     | 76722      | EC / I TANK 22000-24499 GAL | NACCO                |
| 26         | NATX     | 76732      | EC / I TANK 22000-24499 GAL | NACCO                |
| 27         | NATX     | 76751      | EC / I TANK 22000-24499 GAL | NACCO                |
| 28         | NATX     | 76847      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 29         | NATX     | 76851      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 30         | NATX     | 76870      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 31         | NATX     | 76875      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 32         | NATX     | 76943      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 33         | NATX     | 76950      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 34         | NATX     | 76955      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 35         | NATX     | 76968      | EC/ITANK 22000-24499 GAL    | UNION TANK CAR CORP. |
| 36         | NATX     | 77012      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 37         | NATX     | 77040      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 38         | NATX     | 77120      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 39         | NATX     | 77218      | EC / I TANK 22000-24499 GAL | UNION TANK CAR CORP. |
| 40         | NATX     | 77336      | EC/ITANK 22000-24499 GAL    | UNION TANK CAR CORP. |
| 41         | NATX     | 77511      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 42         | NATX     | 77581      | EC / I TANK 22000-24499 GAL | RICHMOND TANK CAR    |
| 43         | NATX     | 78422      | EC / I TANK 22000-24499 GAL | NACCO                |

## **CERTIFICATION**

| I, Robert W. Alvord, attorney licensed to practice in the State of New York and the       |
|---|
| District of Columbia, do hereby certify under penalty of perjury that I have compared the |
| attached copy with the original thereof and have found the copy to be complete and        |
| identical in all respects to the original document.                                       |

Dated: 6/26/06

Robert W. Alvord